



January 23, 2002

HOUSE BILL No. 1195

DIGEST OF HB 1195 (Updated January 22, 2002 11:20 AM - DI 103)

Citations Affected: IC 6-1.1; IC 6-2.1; IC 6-2.5; IC 6-3; IC 6-5.5; IC 21-2; noncode.

Synopsis: Tax and budget matters. Establishes the application filing period for certain property tax deductions and the homestead credit with respect to certain mobile homes and manufactured homes. Permits assessing officials to receive a per diem and a mileage allowance for attending training sessions before taking office. Provides that reckless failure of an assessing official to assess exempt privately owned property is a Class A misdemeanor. Eliminates certain tax exemptions for income and property of an otherwise exempt organization that is earned or used in a trade or business that is not directly related to the purposes for which the organization is exempt. Permits the board of trustees of the South Bend Community Schools to adopt a resolution returning to a calendar year budget cycle. Provides that the resolution may be rescinded. Repeals the provision concerning taxation of property used in a trade or business. Updates population parameters to reflect changes in the 2000 decennial census. Makes conforming amendments to a statute providing a property tax exemption for the property of various charitable organizations.

Effective: January 1, 2002 (retroactive); upon passage; July 1, 2002; January 1, 2003.

Bauer

January 10, 2002, read first time and referred to Committee on Ways and Means.
January 22, 2002, amended, reported — Do Pass.

HB 1195—LS 7130/DI 52+



C
o
p
y

January 23, 2002

Second Regular Session 112th General Assembly (2002)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2001 General Assembly.

HOUSE BILL No. 1195

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-10-25 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 25. ~~(a)~~ Subject to
- 3 the limitations contained in ~~subsection (b) of this section~~, **section 36.3**
- 4 **of this chapter**, tangible property is exempt from property taxation if
- 5 it is owned by **and used for the exempt purposes of** any of the
- 6 following organizations:
- 7 (1) The Young Men's Christian Association.
- 8 (2) The Salvation Army, Inc.
- 9 (3) The Knights of Columbus.
- 10 (4) The Young Men's Hebrew Association.
- 11 (5) The Young Women's Christian Association.
- 12 (6) A chapter or post of Disabled American Veterans of World
- 13 War I or II.
- 14 (7) A chapter or post of the Veterans of Foreign Wars.
- 15 (8) A post of the American Legion.
- 16 (9) A post of the American War Veterans.
- 17 (10) A camp of United States Spanish War Veterans.

HB 1195—LS 7130/DI 52+



(11) The Boy Scouts of America, one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

(12) The Girl Scouts of the U.S.A., one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

~~(b) This exemption does not apply unless the property is exclusively used, and in the case of real property actually occupied, for the purposes and objectives of the organization.~~

SECTION 2. IC 6-1.1-10-36.3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 36.3. (a) For purposes of this section, property is predominantly used or occupied for one (1) or more stated purposes if it is used or occupied for one (1) or more of those purposes during:

(1) less than one hundred percent (100%); but

(2) more than fifty percent (50%);

of the time that it is used or occupied in the year that ends on the assessment date of the property.

(b) If a section of this chapter **or another statute** states one (1) or more purposes for which property must be **owned, held in trust**, used, or occupied in order to qualify for an exemption ~~then from property tax under IC 6-1.1 or one (1) or more purposes for which a taxpayer must exist, be organized, or be operated in order for the taxpayer's property to be exempt from property tax under IC 6-1.1~~ the exemption applies as follows:

(1) One hundred percent (100%) of the assessed value of property that is exclusively used or occupied for one (1) or more of the stated purposes is ~~totally exempt under that section: from property tax.~~

(2) Property that is predominantly used; or occupied for one (1) or more of the stated purposes by a church religious society or not-for-profit school is ~~totally exempt under that section:~~

(3) (2) If property is used for a purpose that is not exempt from property tax under this chapter or another law but is predominantly used or occupied for one (1) or more of the stated purposes, by a person other than a church religious society or not-for-profit school only part of the assessed value of the property is exempt under that section from property tax. on the part of the assessment of the property that bears the same proportion to the total assessment of the property as Subject to subsection (d), the amount of the deduction is equal to the assessed value of the property multiplied by a fraction. The



C
o
p
y

numerator of the fraction is the amount of time that the property was used or occupied for one (1) or more of the stated purposes during the year that ends on the assessment date of the property. **bears to The denominator of the fraction** is the amount of time that the property was used or occupied for any purpose during that year.

~~(4)~~ **(3) None of the assessed value of** property that is predominantly used or occupied for a purpose other than one (1) of the stated purposes is ~~not~~ exempt from any part of the property tax.

~~(c) Property is not used or occupied for one (1) or more of the stated purposes during the time that a predominant part of the~~ **For purposes of subsection (b),** property is **not being used or occupied for a stated exempt purpose if it is** used or occupied in connection with a trade or business that is not ~~substantially~~ **directly** related to the exercise or performance of one (1) or more of the stated purposes.

(d) For purposes of subsection (b)(2), if only part of a building or structure is used for an exempt purpose or a nonexempt purpose, the deduction for the building or structure shall be adjusted to reflect the area in the building devoted to the exempt and nonexempt purposes under the procedures prescribed by the department of local government finance.

SECTION 3. IC 6-1.1-11-3, AS AMENDED BY P.L.198-2001, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) An owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the auditor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before May 15 on forms prescribed by the department of local government finance. The county auditor shall immediately forward a copy of the certified application to the county assessor. Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

(1) A description of the property claimed to be exempt in sufficient detail to afford identification.

(2) A statement showing the ownership, possession, and use of



the property.

(3) The grounds for claiming the exemption.

(4) **The percentage of the exemption to which the person is entitled under IC 6-1.1-10-36.3.**

(5) The full name and address of the applicant.

~~(5)~~ (6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not ~~substantially~~ **directly** related to the exercise or performance of the organization's exempt purpose.

SECTION 4. IC 6-1.1-12-2, AS AMENDED BY P.L.291-2001, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)]: Sec. 2. (a) Except as provided in section 17.8 of this chapter, a person who desires to claim the deduction provided by section 1 of this chapter must file a statement in duplicate, on forms prescribed by the ~~state board of tax commissioners~~, **department of local government finance**, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. **With respect to real property**, the statement must be filed during the twelve (12) months before May 11 of each year for which the person wishes to obtain the deduction. **With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed between January 15 and March 31, inclusive of each year for which the individual wishes to obtain the deduction.** The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. In addition to the statement required by this subsection, a contract buyer who desires to claim the deduction must submit a copy of the recorded contract or recorded memorandum of the contract, which must contain a legal description sufficient to meet the requirements of IC 6-1.1-5, with the first statement that the buyer files under this section with respect to a particular parcel of real property. Upon receipt of the statement and the recorded contract or recorded memorandum of the contract, the county auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(b) The statement referred to in subsection (a) must be verified



C
o
p
y

under penalties for perjury, and the statement must contain the following information:

(1) The balance of the person's mortgage or contract indebtedness on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(c) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

SECTION 5. IC 6-1.1-12-12, AS AMENDED BY P.L.291-2001, SECTION 134, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)]: Sec. 12. (a) Except as provided in section 17.8 of this chapter, a person who desires to claim the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the ~~state board of tax commissioners~~, **department of local government finance**, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. **With respect to real property**, the application must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. **With respect to a mobile home that is not assessed as real property or a**



C
o
p
y

1 **manufactured home that is not assessed as real property, the**
 2 **application must be filed between January 15 and March 31,**
 3 **inclusive of each year for which the individual wishes to obtain the**
 4 **deduction.** The application may be filed in person or by mail. If
 5 mailed, the mailing must be postmarked on or before the last day for
 6 filing.

7 (b) Proof of blindness may be supported by:

8 (1) the records of a county office of family and children, the
 9 division of family and children, or the division of disability,
 10 aging, and rehabilitative services; or

11 (2) the written statement of a physician who is licensed by this
 12 state and skilled in the diseases of the eye or of a licensed
 13 optometrist.

14 (c) The application required by this section must contain the record
 15 number and page where the contract or memorandum of the contract
 16 is recorded if the individual is buying the real property, mobile home,
 17 or manufactured home on a contract that provides that he is to pay
 18 property taxes on the real property, mobile home, or manufactured
 19 home.

20 SECTION 6. IC 6-1.1-12-15, AS AMENDED BY P.L.291-2001,
 21 SECTION 137, IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)]: Sec. 15. (a)
 23 Except as provided in section 17.8 of this chapter, an individual who
 24 desires to claim the deduction provided by section 13 or section 14 of
 25 this chapter must file a statement with the auditor of the county in
 26 which the individual resides. **With respect to real property,** the
 27 statement must be filed during the twelve (12) months before May 11
 28 of each year for which the individual wishes to obtain the deduction.
 29 **With respect to a mobile home that is not assessed as real property**
 30 **or a manufactured home that is not assessed as real property, the**
 31 **statement must be filed between January 15 and March 31,**
 32 **inclusive of each year for which the individual wishes to obtain the**
 33 **deduction.** The statement may be filed in person or by mail. If mailed,
 34 the mailing must be postmarked on or before the last day for filing. The
 35 statement shall contain a sworn declaration that the individual is
 36 entitled to the deduction.

37 (b) In addition to the statement, the individual shall submit to the
 38 county auditor for the auditor's inspection:

39 (1) a pension certificate, an award of compensation, or a disability
 40 compensation check issued by the United States Department of
 41 Veterans Affairs if the individual claims the deduction provided
 42 by section 13 of this chapter;



C
o
p
y

(2) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section.

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 7. IC 6-1.1-12-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)]:
 Sec. 17. Except as provided in section 17.8 of this chapter, a surviving spouse who desires to claim the deduction provided by section 16 of this chapter must file a statement with the auditor of the county in which the surviving spouse resides. **With respect to real property**, the statement must be filed during the twelve (12) months before May 11 of each year for which the surviving spouse wishes to obtain the deduction. **With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed between January 15 and March 31, inclusive of each year for which the individual wishes to obtain the deduction.** The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

(1) a sworn statement that the surviving spouse is entitled to the deduction; and

(2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

SECTION 8. IC 6-1.1-12-17.5, AS AMENDED BY P.L.291-2001,



C
o
p
y

SECTION 140, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)]: Sec. 17.5. (a)
 Except as provided in section 17.8 of this chapter, a veteran who
 desires to claim the deduction provided in section 17.4 of this chapter
 must file a sworn statement, on forms prescribed by the ~~state board of~~
~~tax commissioners,~~ **department of local government finance**, with
 the auditor of the county in which the real property, mobile home, or
 manufactured home is assessed. **With respect to real property**, the
 veteran must file the statement during the twelve (12) months before
 May 11 of each year for which he wishes to obtain the deduction. **With**
respect to a mobile home that is not assessed as real property or a
manufactured home that is not assessed as real property, the
statement must be filed between January 15 and March 31,
inclusive of each year for which the individual wishes to obtain the
deduction. The statement may be filed in person or by mail. If mailed,
 the mailing must be postmarked on or before the last day for filing.

(b) The statement required under this section shall be in affidavit
 form or require verification under penalties of perjury. The statement
 shall be filed in duplicate if the veteran has, or is buying under a
 contract, real property in more than one (1) county or in more than one
 (1) taxing district in the same county. The statement shall contain:

- (1) a description and the assessed value of the real property,
 mobile home, or manufactured home;
- (2) the veteran's full name and ~~his~~ complete residence address;
- (3) the record number and page where the contract or
 memorandum of the contract is recorded, if the individual is
 buying the real property, mobile home, or manufactured home on
 a contract that provides that he is to pay property taxes on the real
 property, mobile home, or manufactured home; and
- (4) any additional information which the ~~state board of tax~~
~~commissioners~~ **department of local government finance** may
 require.

SECTION 9. IC 6-1.1-17-5, AS AMENDED BY P.L.178-2001,
 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 UPON PASSAGE]: Sec. 5. (a) The officers of political subdivisions
 shall meet each year to fix the budget, tax rate, and tax levy of their
 respective subdivisions for the ensuing budget year as follows:

- (1) The fiscal body of a consolidated city and county, not later
 than the last meeting of the fiscal body in September.
- (2) The fiscal body of a second class city, not later than
 September 30.
- (3) The board of school trustees of a school corporation that is



C
o
p
y

located in a city having a population of more than ~~ninety thousand~~
~~(90,000) but less than one hundred ten thousand (110,000); one~~
hundred five thousand (105,000) but less than one hundred
twenty thousand (120,000), not later than:

(A) the time required in ~~section 5-6~~ **section 5.6(b)** of this
chapter; or

(B) **September 20 if a resolution adopted under section**
5.6(d) of this chapter is in effect.

(4) The proper officers of all other political subdivisions, not later
than September 20.

Except in a consolidated city and county and in a second class city, the
public hearing required by section 3 of this chapter must be completed
at least ten (10) days before the proper officers of the political
subdivision meet to fix the budget, tax rate, and tax levy. In a
consolidated city and county and in a second class city, that public
hearing, by any committee or by the entire fiscal body, may be held at
any time after introduction of the budget.

(b) Ten (10) or more taxpayers may object to a budget, tax rate, or
tax levy of a political subdivision fixed under subsection (a) by filing
an objection petition with the proper officers of the political
subdivision not more than seven (7) days after the hearing. The
objection petition must specifically identify the provisions of the
budget, tax rate, and tax levy to which the taxpayers object.

(c) If a petition is filed under subsection (b), the fiscal body of the
political subdivision shall adopt with its budget a finding concerning
the objections in the petition and any testimony presented at the
adoption hearing.

(d) This subsection does not apply to a school corporation. Each
year at least two (2) days before the first meeting of the county board
of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall
file with the county auditor:

(1) a statement of the tax rate and levy fixed by the political
subdivision for the ensuing budget year;

(2) two (2) copies of the budget adopted by the political
subdivision for the ensuing budget year; and

(3) two (2) copies of any findings adopted under subsection (c).

Each year the county auditor shall present these items to the county
board of tax adjustment at the board's first meeting.

(e) In a consolidated city and county and in a second class city, the
clerk of the fiscal body shall, notwithstanding subsection (d), file the
adopted budget and tax ordinances with the county board of tax
adjustment within two (2) days after the ordinances are signed by the

C
o
p
y



executive, or within two (2) days after action is taken by the fiscal body to override a veto of the ordinances, whichever is later.

SECTION 10. IC 6-1.1-17-5.6, AS ADDED BY P.L.178-2001, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5.6. (a) This section applies only to a school corporation that is located in a city having a population of more than ~~ninety thousand (90,000) but less than one hundred ten thousand (110,000)~~ **one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000)**.

(b) Before February 1 of each year, the officers of the school corporation shall meet to fix the budget for the school corporation for the ensuing budget year, with notice given by the same officers. **However, if a resolution adopted under subsection (d) is in effect, the officers shall meet to fix the budget for the ensuing budget year before September 20.**

(c) Each year, at least two (2) days before the first meeting of the county board of tax adjustment held under IC 6-1.1-29-4, the school corporation shall file with the county auditor:

- (1) a statement of the tax rate and tax levy fixed by the school corporation for the ensuing budget year;
- (2) two (2) copies of the budget adopted by the school corporation for the ensuing budget year; and
- (3) any written notification from the ~~state board of tax commissioners~~ **department of local government finance** under section 16(i) of this chapter that specifies a proposed revision, reduction, or increase in the budget adopted by the school corporation for the ensuing budget year.

Each year the county auditor shall present these items to the county board of tax adjustment at the board's first meeting.

(d) The governing body of the school corporation may adopt a resolution to cease using a school year budget year and return to using a calendar year budget year. A resolution adopted under this subsection must be adopted after January 1 and before July 1. The school corporation's initial calendar year budget year following the adoption of a resolution under this subsection begins on January 1 of the year following the year the resolution is adopted. The first six (6) months of the initial calendar year budget for the school corporation must be consistent with the last six (6) months of the final school year budget fixed by the department of local government finance before the adoption of a resolution under this subsection.

(e) A resolution adopted under subsection (d) may be rescinded



C
O
P
Y

by a subsequent resolution adopted by the governing body. If the governing body of the school corporation rescinds a resolution adopted under subsection (d) and returns to a school year budget year, the school corporation's initial school year budget year begins on July 1 following the adoption of the rescinding resolution and ends on June 30 of the following year. The first six (6) months of the initial school year budget for the school corporation must be consistent with the last six (6) months of the last calendar year budget fixed by the department of local government finance before the adoption of a rescinding resolution under this subsection.

SECTION 11. IC 6-1.1-20.9-3, AS AMENDED BY P.L.125-1999, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)]: Sec. 3. (a) An individual who desires to claim the credit provided by section 2 of this chapter must file a certified statement in duplicate, on forms prescribed by the ~~state board of tax commissioners,~~ **department of local government finance**, with the auditor of the county in which the homestead is located. The statement shall include the parcel number or key number of the real estate and the name of the city, town, or township in which the real estate is located. **With respect to real property**, the statement must be filed during the twelve (12) months before May 11 of the year prior to the first year for which the person wishes to obtain the credit for the homestead. **With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed between January 15 and March 31, inclusive of each year for which the individual wishes to obtain the credit. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.** The statement applies for that first year and any succeeding year for which the credit is allowed.

(b) The certified statement referred to in subsection (a) shall contain the name of any other county and township in which the individual owns or is buying real property.

(c) If an individual who is receiving the credit provided by this chapter changes the use of ~~his~~ **the individual's** real property, so that part or all of that real property no longer qualifies for the homestead credit provided by this chapter, the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use within sixty (60) days after the date of that change. An individual who changes the use of ~~his~~ **the individual's** real property and fails to file the statement required by this subsection is liable for the amount of the credit he was allowed under this chapter for that real



C
o
p
y

property.

(d) An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the removal of the joint owner if:

(1) the individual is the sole owner of the property following the death of the individual's spouse;

(2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse; or

(3) the individual is awarded sole ownership of property in a divorce decree.

SECTION 12. IC 6-1.1-35.2-2, AS AMENDED BY P.L.198-2001, SECTION 83, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) In any year in which an assessing official ~~or a county assessor or a member of a county property tax assessment board of appeals~~ takes office for the first time, the department of local government finance shall conduct training sessions determined under the rules adopted by the department under IC 4-22-2 for these new **assessing officials and county assessors**. These sessions must be held at the locations described in subsection (b).

(b) To ensure that all newly elected or appointed assessing officials ~~and assessors and members of county property tax assessment boards of appeals~~ have an opportunity to attend the training sessions required by this section, the department of local government finance shall conduct the training sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the training sessions, but:

(1) at least one (1) training session must be held in the northeastern part of Indiana;

(2) at least one (1) training session must be held in the northwestern part of Indiana;

(3) at least one (1) training session must be held in the southeastern part of Indiana; and

(4) at least one (1) training session must be held in the southwestern part of Indiana.

The four (4) regional training sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) training sessions, provide additional training sessions at locations determined by the department.

(c) Any new assessing official ~~or county assessor or member of a county property tax assessment board of appeals~~ who attends a required

C
o
p
y



session is entitled to receive the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 and a mileage allowance from the county in which the official resides.

(d) A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

(e) For training between the date a person is elected to office and January 1 of the year the person takes office for the first time:

(1) the department of local government finance may approve the per diem per session; and

(2) the county in which the person resides may approve the mileage allowance;

referred to in subsection (c).

SECTION 13. IC 6-1.1-37-1, AS AMENDED BY P.L.198-2001, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 1. An officer of state or local government who recklessly violates or fails to perform a duty imposed on ~~him~~ **the officer** under:

- (1) IC 6-1.1-10-1(b);
- (2) **IC 6-1.1-11-9(a);**
- (3) IC 6-1.1-12-6;
- ~~(3)~~ **(4)** IC 6-1.1-12-7;
- ~~(4) IC 6-1.1-12-8;~~
- (5) IC 6-1.1-17-1;
- (6) IC 6-1.1-17-3(a);
- (7) IC 6-1.1-17-5(d)(1);
- (8) IC 6-1.1-18-1;
- (9) IC 6-1.1-18-5;
- (10) IC 6-1.1-18-6;
- (11) IC 6-1.1-20-5;
- (12) IC 6-1.1-20-6;
- (13) IC 6-1.1-20-7;
- (14) IC 6-1.1-30-14; or
- (15) IC 6-1.1-36-13;

commits a Class A misdemeanor. In addition, the officer is liable for the damages sustained by a person as a result of the officer's violation of the provision or the officer's failure to perform the duty.

SECTION 14. IC 6-2.1-3-23 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 23. The exemptions provided by sections 19, 20, 21, and 22 of this chapter do not apply to gross income received by a taxpayer that: ~~is:~~



1 (1) is derived from an unrelated trade or business as defined in
 2 Section 513 of the Internal Revenue Code; that is not directly
 3 related to the purposes for which the taxpayer is exempt
 4 under section 19, 20, 21, or 22 of this chapter; and
 5 (2) does not qualify as receipts from a charitable contribution
 6 (as defined in Section 170 of the Internal Revenue Code).

7 SECTION 15. IC 6-2.5-5-25 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 25. (a)
 9 Transactions involving tangible personal property or service are
 10 exempt from the state gross retail tax, if the person acquiring the
 11 property or service:

- 12 (1) is an organization which is granted a gross income tax
 13 exemption under IC 6-2.1-3-20, IC 6-2.1-3-21, or IC 6-2.1-3-22;
 14 (2) primarily directly uses the property or service to carry on or
 15 to raise money obtain charitable contributions (as defined in
 16 Section 170 of the Internal Revenue Code) to carry on the
 17 not-for-profit purpose for which it receives the gross income tax
 18 exemption; and
 19 (3) is not an organization operated predominantly for social
 20 purposes.

21 (b) Transactions occurring after December 31, 1976, and involving
 22 tangible personal property or service are exempt from the state gross
 23 retail tax, if the person acquiring the property or service:

- 24 (1) is a fraternity, sorority, or student cooperative housing
 25 organization which is granted a gross income tax exemption under
 26 IC 6-2.1-3-19; and
 27 (2) uses the property or service to carry on its ordinary and usual
 28 activities and operations as a fraternity, sorority, or student
 29 cooperative housing organization.

30 SECTION 16. IC 6-3-1-3.5, AS AMENDED BY P.L.14-2000,
 31 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JANUARY 1, 2003]: Sec. 3.5. When used in IC 6-3, the term "adjusted
 33 gross income" shall mean the following:

34 (a) In the case of all individuals, "adjusted gross income" (as
 35 defined in Section 62 of the Internal Revenue Code), modified as
 36 follows:

- 37 (1) Subtract income that is exempt from taxation under IC 6-3 by
 38 the Constitution and statutes of the United States.
 39 (2) Add an amount equal to any deduction or deductions allowed
 40 or allowable pursuant to Section 62 of the Internal Revenue Code
 41 for taxes based on or measured by income and levied at the state
 42 level by any state of the United States.



C
o
p
y

(3) Subtract one thousand dollars (\$1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars (\$1,000).

(4) Subtract one thousand dollars (\$1,000) for:

(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code;

(B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and

(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract:

(A) one thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code for taxable years beginning after December 31, 1996; and

(B) five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract an amount equal to the lesser of:

(A) that part of the individual's adjusted gross income (as defined in Section 62 of the Internal Revenue Code) for that taxable year that is subject to a tax that is imposed by a political subdivision of another state and that is imposed on or measured by income; or

(B) two thousand dollars (\$2,000).

(7) Add an amount equal to the total capital gain portion of a lump sum distribution (as defined in Section 402(e)(4)(D) of the Internal Revenue Code) if the lump sum distribution is received by the individual during the taxable year and if the capital gain portion of the distribution is taxed in the manner provided in Section 402 of the Internal Revenue Code.

(8) Subtract any amounts included in federal adjusted gross income under Internal Revenue Code Section 111 as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(9) Subtract any amounts included in federal adjusted gross

C
o
p
y



income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(10) Add an amount equal to the deduction allowed under Section 221 of the Internal Revenue Code for married couples filing joint returns if the taxable year began before January 1, 1987.

(11) Add an amount equal to the interest excluded from federal gross income by the individual for the taxable year under Section 128 of the Internal Revenue Code if the taxable year began before January 1, 1985.

(12) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(13) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), (5), and (6) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(14) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(15) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(16) For taxable years beginning after December 31, 1999, subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse, or both.

(17) Subtract an amount equal to the lesser of:

(A) two thousand five hundred dollars (\$2,500); or

(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:

C
o
p
y



(1) Subtract income that is exempt from taxation under IC 6-3 by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code.

(3) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code.

(5) Add an amount equal to the net amount excluded from taxable income under Section 501(a) of the Internal Revenue Code from a trade or business that is not directly related to the purposes for which the corporation is exempt from federal income taxation, after subtracting any deductions from gross income that would be available under the Internal Revenue Code if the income was not exempt from taxation under Section 501(a) of the Internal Revenue Code.

(c) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code):

(1) reduced by income that is exempt from taxation under IC 6-3 by the Constitution and statutes of the United States; **and**

(2) increased by an amount equal to the net amount excluded from taxable income under Section 501(a) of the Internal Revenue Code from a trade or business that is not directly related to the purposes for which the corporation is exempt from federal income taxation, after subtracting any deductions from gross income that would be available under the Internal Revenue Code if the income was not exempt from taxation under Section 501(a) of the Internal Revenue Code.

SECTION 17. IC 6-3-2-2.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2.8. Notwithstanding any provision of IC 6-3-1 through IC 6-3-7, there shall be no tax on the adjusted gross income of the following:

(1) Any organization described in Section 501(a) of the Internal Revenue Code, except: ~~that any~~

(A) income of such organization which is subject to income tax under the Internal Revenue Code; and

(B) the net amount excluded from taxable income under Section 501(a) of the Internal Revenue Code from a trade

C
O
P
Y



or business that is not directly related to the purposes for which the corporation is exempt from federal income taxation, after subtracting any deductions from gross income that would be available under the Internal Revenue Code if the income was not exempt from taxation under Section 501(a) of the Internal Revenue Code;

shall be subject to the tax under IC 6-3-1 through IC 6-3-7.

(2) Any corporation which is exempt from income tax under Section 1363 of the Internal Revenue Code and which complies with the requirements of IC 6-3-4-13. However, income of a corporation described under this subdivision that is subject to income tax under the Internal Revenue Code is subject to the tax under IC 6-3-1 through IC 6-3-7. A corporation will not lose its exemption under this section because it fails to comply with IC 6-3-4-13 but it will be subject to the penalties provided by IC 6-8.1-10.

(3) Banks and trust companies, national banking associations, savings banks, building and loan associations, and savings and loan associations.

(4) Insurance companies subject to tax under IC 27-1-18-2.

(5) International banking facilities (as defined in Regulation D of the Board of Governors of the Federal Reserve System (12 CFR 204)).

SECTION 18. IC 6-3-2-3.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3.1. ~~(a) Except as otherwise provided in subsection (b), Income is not of the following entities is exempt from the adjusted gross income tax or (IC 6-3-1 through IC 6-3-7) and the supplemental net income tax under section 2-8(1) of this chapter if the income is derived by the exempt organization from an unrelated trade or business, as defined in Section 513 of the Internal Revenue Code:~~

~~(b) This section does not apply to: (IC 6-3-8):~~

- ~~(1) The United States government.~~
- ~~(2) An agency or instrumentality of the United States government.~~
- ~~(3) This state.~~
- ~~(4) A state agency, as defined in IC 34-6-2-141.~~
- ~~(5) A political subdivision, as defined in IC 34-6-2-110. or~~
- ~~(6) A county solid waste management district or a joint solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal).~~

SECTION 19. IC 6-5.5-2-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7.



C
o
p
y

Notwithstanding any other provision of this article, there is no tax imposed on the adjusted gross income or apportioned income of the following:

(1) Insurance companies subject to the tax under IC 27-1-18-2 or IC 6-2.1.

(2) International banking facilities (as defined in Regulation D of the Board of Governors of the Federal Reserve System).

(3) Any corporation that is exempt from income tax under Section 1363 of the Internal Revenue Code.

(4) **Adjusted gross income or apportioned income** of any corporation exempt from federal income taxation under the Internal Revenue Code, except for the corporation's unrelated business income **to the extent that the income is derived from activities that are directly related to the purposes for which the corporation is exempt from federal income taxation under the Internal Revenue Code.** However, this exemption does not apply to a corporation exempt from federal income taxation under Section 501(c)(14) of the Internal Revenue Code.

SECTION 20. IC 21-2-11.5-3.1, AS AMENDED BY P.L. 178-2001, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.1. (a) This subsection does not apply to a school corporation located in a city having a population of more than ~~ninety thousand (90,000)~~ but less than one hundred ten thousand ~~(110,000)~~; **one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000), unless a resolution adopted under IC 6-1.1-17-5.6(d) by the governing body of the school corporation is in effect.** Before a governing body may collect property taxes for the school bus replacement fund in a particular calendar year, the governing body must, after January 1 and not later than September 20 of the immediately preceding year:

(1) conduct a public hearing on; and

(2) pass a resolution to adopt;

a plan under this section.

(b) This subsection applies only to a school corporation located in a city having a population of more than ~~ninety thousand (90,000)~~ but less than one hundred ten thousand ~~(110,000)~~; **one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000).** This subsection does not apply to the school corporation if a resolution adopted under IC 6-1.1-17-5.6(d) by the governing body of the school corporation is in effect. Before the governing body of the school corporation may collect property taxes for the school transportation fund's school bus replacement account in a particular



C
o
p
y

calendar year, the governing body must, after January 1 and on or before February 1 of the immediately preceding year:

- (1) conduct a public hearing on; and
- (2) pass a resolution to adopt;

a plan under this section.

(c) The ~~state board of tax commissioners~~ **department of local government finance** shall prescribe the format of the plan. A plan must apply to at least the ten (10) budget years immediately following the year the plan is adopted. A plan must at least include the following:

(1) An estimate for each year to which it applies of the nature and amount of proposed expenditures from the transportation fund's school bus replacement fund.

(2) A presumption that the minimum useful life of a school bus is not less than ten (10) years.

(3) An identification of:

(A) the source of all revenue to be dedicated to the proposed expenditures in the upcoming budget year; and

(B) the amount of property taxes to be collected in that year and the unexpended balance to be retained in the fund for expenditures proposed for a later year.

(4) If the school corporation is seeking to:

(A) acquire; or

(B) contract for transportation services that will provide; additional school buses or school buses with a larger seating capacity as compared to the number and type of school buses from the prior school year, evidence of a demand for increased transportation services within the school corporation. Clause (B) does not apply if contracted transportation services are not paid from the school bus replacement fund.

(5) If the school corporation is seeking to:

(A) replace an existing school bus earlier than ten (10) years after the existing school bus was originally acquired; or

(B) require a contractor to replace a school bus; evidence that the need exists for the replacement of the school bus. Clause (B) does not apply if contracted transportation services are not paid from the school bus replacement fund.

(6) Evidence that the school corporation that seeks to acquire additional school buses under this section is acquiring or contracting for the school buses only for the purposes specified in subdivision (4) or for replacement purposes.

(d) After reviewing the plan, the ~~state board of tax commissioners~~ **department of local government finance** shall certify its approval,



disapproval, or modification of the plan to the governing body and the auditor of the county. The ~~state board of tax commissioners~~ **department of local government finance** may seek the recommendation of the school property tax control board with respect to this determination. The action of the ~~state board of tax commissioners~~ **department of local government finance** with respect to the plan is final.

(e) The ~~state board of tax commissioners~~ **department of local government finance** may approve appropriations from the transportation fund's school bus replacement fund only if the appropriations conform to a plan that has been adopted in compliance with this section.

(f) A governing body may amend a plan adopted under this section. When an amendment to a plan is required, the governing body must declare the nature of and the need for the amendment and must show cause as to why the original plan no longer meets the transportation needs of the school corporation. The governing body must then conduct a public hearing on and pass a resolution to adopt the amendment to the plan. The plan, as proposed to be amended, must comply with the requirements for a plan under subsection (c). This amendment to the plan is not subject to the deadlines for adoption described in subsection (a) or (b). However, the amendment to the plan must be submitted to the ~~state board of tax commissioners~~ **department of local government finance** for its consideration and is subject to approval, disapproval, or modification in accordance with the procedures for adopting a plan set forth in this section.

(g) If a public hearing is scheduled under this section, the governing body shall publish a notice of the public hearing and the proposed plan or amendment to the plan in accordance with IC 5-3-1-2(b).

SECTION 21. IC 21-2-15-5, AS AMENDED BY P.L.178-2001, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This subsection does not apply to a school corporation that is located in a city having a population of more than ~~ninety thousand (90,000)~~ **one hundred five thousand (105,000)** but less than ~~one hundred ten thousand (110,000)~~ **one hundred twenty thousand (120,000)**, unless a resolution adopted under IC 6-1.1-17-5.6(d) by the governing body of the school corporation is in effect. Before a governing body may collect property taxes for a capital projects fund in a particular year, the governing body must, after January 1 and not later than September 20 of the immediately preceding year, hold a public hearing on a proposed plan and then pass a resolution to adopt a plan.



C
o
p
y

(b) This subsection applies only to a school corporation that is located in a city having a population of more than ~~ninety thousand (90,000)~~ but less than one hundred ten thousand (110,000): **one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000). This subsection does not apply to the school corporation if a resolution adopted under IC 6-1.1-17-5.6(d) by the governing body of the school corporation is in effect.** Before the governing body of the school corporation may collect property taxes for a capital projects fund in a particular year, the governing body must, after January 1 and on or before February 1 of the immediately preceding year, hold a public hearing on a proposed plan and then pass a resolution to adopt a plan.

(c) ~~The state board of tax commissioners~~ **department of local government finance** shall prescribe the format of the plan. A plan must apply to at least the three (3) years immediately following the year the plan is adopted. A plan must estimate for each year to which it applies the nature and amount of proposed expenditures from the capital projects fund. A plan must estimate:

(1) the source of all revenue to be dedicated to the proposed expenditures in the upcoming calendar year; and

(2) the amount of property taxes to be collected in that year and retained in the fund for expenditures proposed for a later year.

(d) If a hearing is scheduled under subsection (a) or (b), the governing body shall publish the proposed plan and a notice of the hearing in accordance with IC 5-3-1-2(b).

SECTION 22. IC 6-1.1-10-36.5 IS REPEALED [EFFECTIVE JANUARY 1, 2003].

SECTION 23. [EFFECTIVE UPON PASSAGE] (a) **IC 6-1.1-10-36.3 and IC 6-1.1-11-3, as amended by this act, and the repeal of IC 6-1.1-10-36.5 by this act apply only to property taxes first due and payable after December 31, 2002. The department of local government finance shall prescribe and make available forms to comply with IC 6-1.1-11-3, as amended by this act, as soon as practicable after the effective date of this SECTION. Notwithstanding IC 6-1.1-11-3, as amended by this act:**

(1) a taxpayer that:

(A) qualifies for a one hundred percent (100%) property tax exemption under IC 6-1.1-10-36.3(b)(1); and

(B) is exempt under IC 6-1.1-11-3.5 or IC 6-1.1-11-4 from filing a certified property tax exemption application in calendar year 2002;

is not required by the amendment to IC 6-1.1-11-3 by this act



to file an exemption application until required by IC 6-1.1-11-3.5 or IC 6-1.1-11-4; and

(2) a taxpayer whose property tax exemption is changed by the amendment to IC 6-1.1-10-36.3 by this act, or the repeal of IC 6-1.1-10-36.5 has until September 1, 2002, to file a certified application under IC 6-1.1-11-3, as amended by this act, that correctly states the amount of the exemption.

(b) IC 6-2.1-3-23, IC 6-2.5-5-25, IC 6-3-1-3.5, IC 6-3-2-2.8, IC 6-3-2-3.1, and IC 6-5.5-2-7, all as amended by this act, apply only to taxable years beginning after December 31, 2003.

(c) The department of local government finance may adopt temporary rules in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1 to implement IC 6-1.1-10-36.3 and IC 6-1.1-11-3, as amended by this act, and the repeal of IC 6-1.1-10-36.5 by this act. A temporary rule adopted under this subsection expires on the earliest of the following:

(1) The date that another temporary rule adopted under this subsection supersedes the prior temporary rule.

(2) The date that permanent rules adopted under IC 4-22-2 supersede the temporary rule.

(3) July 1, 2004.

(d) The department of state revenue may adopt temporary rules in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1 to implement IC 6-2.1-3-23, IC 6-3-1-3.5, IC 6-3-2-2.8, IC 6-3-2-3.1, and IC 6-5.5-2-7, all as amended by this act. A temporary rule adopted under this subsection expires on the earliest of the following:

(1) The date that another temporary rule adopted under this subsection supersedes the prior temporary rule.

(2) The date that permanent rules adopted under IC 4-22-2 supersede the temporary rule.

(3) July 1, 2004.

SECTION 24. [EFFECTIVE JANUARY 1, 2002 (RETROACTIVE)](a) IC 6-1.1-12-2, IC 6-1.1-12-12, IC 6-1.1-12-15, IC 6-1.1-12-17, IC 6-1.1-12-17.5, and IC 6-1.1-20.9-3, all as amended by this act, apply only to property taxes first due and payable after December 31, 2001.

(b) This SECTION expires January 1, 2003.

SECTION 25. An emergency is declared for this act.

C
o
p
y



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1195, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-10-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 25. ~~(a)~~ Subject to the limitations contained in ~~subsection (b) of this section~~, **section 36.3 of this chapter**, tangible property is exempt from property taxation if it is owned by **and used for the exempt purposes of** any of the following organizations:

- (1) The Young Men's Christian Association.
- (2) The Salvation Army, Inc.
- (3) The Knights of Columbus.
- (4) The Young Men's Hebrew Association.
- (5) The Young Women's Christian Association.
- (6) A chapter or post of Disabled American Veterans of World War I or II.
- (7) A chapter or post of the Veterans of Foreign Wars.
- (8) A post of the American Legion.
- (9) A post of the American War Veterans.
- (10) A camp of United States Spanish War Veterans.
- (11) The Boy Scouts of America, one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.
- (12) The Girl Scouts of the U.S.A., one **(1)** or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

~~(b) This exemption does not apply unless the property is exclusively used, and in the case of real property actually occupied, for the purposes and objectives of the organization."~~

Page 1, line 16, delete "(including section 25 of this chapter)".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1195 as introduced.)

BAUER, Chair

Committee Vote: yeas 24, nays 0.

HB 1195—LS 7130/DI 52+



C
o
p
y